gion of the State derive valuable advantages, but the trade of the country and the revenues of the canals will be proportionably increased. A collateral but important object, in all these improvements of the northern waters, is the gradual fitting of the country bordering upon them, for the reception of settlers. The improvement of such streams as can be made navigable, and the establishment of comfortable reads, are among the strongest, and indeed are almost the only inducements to the settlement of the northern part of Hamilton, and some of the adjoining timbered territory.

IMPROVEMENT OF SARANAC RIVER AND LAKES.
George Parsons, of Saranac, and Moss K Platt, of Plattaburg, in Clinton county, and Rebert Gilchrist, of Johnsburg, in the county of Warren, were appointed by chapter 362, laws of 1851, to superintend the expenditure of \$5,000 for each of the years 1852 and 1853, in clearing and improving the channel of the Saranac, and the channel connecting the upper and lower Saranac lakes and their tributaries. January 1, 1860, on the terms of the concurrent resolution of the Logislature, of April 20, 1844.

The fund consists of the following items, viz:
State stock, redeemable in 1861, 5 per cent...., 7800 00
Comptroller's bond, on demand, 6 per cent..... 267 82 Our South American Correspondence. Theatrical and Musical. gion of the State derive valuable advantages, but the trade of the country and the revenues of the Oswego..... 271 These companies have all submitted their articles of association to the Attorney-General, and procured his certificate that their respective charters were not inconsistent with the constitution and laws of the State; have obtained the appointment of three as judicious and discreet men as the Comptroller could select after careful consideration and inquiry, as examiners and appraisers of their capital stock, whether cash paid in, or secured to be paid in, or remium notes. Bowers Trigara.—The amusements provided for te-night at this spacious and elegant establishment, must attract a very large assemblage. Shakspeare's tragedy of "Macbeth" is to be the commencing feature, in which Mr. E. Eddy will personate the character of fiac-beth, and Mrs. A. Parker that of Lady Maebeth, sup-ported by Mesers. Stevens, Goodall, and Griffiths. The concluding piece will be the drama entitled the "Dead Man's Shot." LIMA, December 1, 4851. Political and Financial Affairs-Treaty with Great Britain-Revolution in Chili-Riot in Valparaise -News from Bolivia, &c. I have little to communicate from this country at present. The general state of affairs is good tong island Railroad Company Sinking Fund.
This fund consists of the following items, vizas examiners and appraisers of their capital stock, whether cash paid in, or secured to be paid in, or premium notes.

The reports of these examiners, have, in all cases, been made in due form, and to all appearance, such as justified the issuing of a certificate that the law had been compiled with, and the companies were entitled to proceed in the business of insurance. After all the precautions pointed out in the law of 1849, suspicions rest en many minds that some of these companies, either from misrepresentations in regard to their capital—this being sometimes thought to have been borrowed for the occasion—or from secret understandings with the makers of large premium notes, that these notes should be exonerated from assessments, in case of losses, or from other causes, will not prove so firm and responsible as to be safe guarantors against the disasters they profess to relieve. Most of them have made the reports required by law.

It is not an easy matter to determine the degree of confidence an Insurance Company may rightfully claim. The Comptroller's certificate of which considerable use is sometimes made in gaining the confidence of inquirers and the public, amounts to nothing more than a declaration that, apparently, the company has commenced operations according to law. BROADWAY THEATRE — Mile. Lola Montes is to appear again this evening in the character of Donns Ines in the new ballet entitled "Bn Jour de Carnival a Sevilie," Shakepear's comedy of "Katherine and Petruchio," with Mr. Conway appearing as Petruchio and Mms. Pontal as Katherine, will commence the amusements of the even-ing, and the excellent comedy of the "Two Bonnycas-tles," will terminate all. and General Echenique continues gaining a well-merited popularity with his administration. This fund consists of the following items, viz:

Bank fund stora, reacemants in 1886, o per cent. \$8 950 00

Comptroller's bond. on demand, 5 per cent. 3,000 00

Money in the treasury. 3600 The monetary question with Bolivia has been postponed until the next Legislature, and, no doubt, will be arranged very satisfactorily for both sides. SCHOOL AND GOSPEL FUND OF THE STOCKBRIDGE The treaty concluded with Great Britain has ties," will terminate all.

National Theatre—Mr and Mrs. B. Williams, very great favorites appear this evening in the dramas called the "Prigrim of Love" and the "Happy Man." They are exceedingly popular, and are a great card for Purdy, the indefatigable manager of this theatre. The other pieces selected for the evenings amusement are the comedy of the "Rough Diamond." and the excellent piece called the "Frisky Cobbler," which will introduce nearly all the artists attached to the theatre. been approved and published, and certainly comprises points of marked utility for both nations. The government has in view the construction of Amount paid from the Treasury, from the 30th September, 1860, to 28th June, 1851. 115,437 88 railroad from Arica to Tacua, and has already whed by the Stockbridge Indians.

INDIAN ANNUTTIES.

The annuities payable to Indian tribes, under the several treaties with them, are as follows:—

Sum which at 6 per trible product. taries.

These gentlemen have filed the bond required by the statute; but have not drawn any part of the sums appropriated, the appropriations having been made for the years 1852 and 1853. Whether the Balance in the Treasury on the 28th June, 1851, transferred to the charge of the Buperintendent of the Banking Department. \$26.91. The following is a statement of the condition the fund, on the 28th day of June, 1851, viz.—Amount of 6 per cent stock issued on account of the fund. \$25.623 32 Bends and mortgages. \$25.623 32 Bends and mortgages. 14.604 73 Money in the treasury. 26,019 50 67,141 directed competent engineers to the place, to ascertain the expense, and make out the tstimates. piece called the "Frisky Cobbler," which will introduce nearly all the artists attached to the theatre.

Buston's Theatre.—The dramatic selections for this evening are such as will be sure to draw a large audience. Three excellent pieces comprise the performances of the evening. The first is the amusing piece called "Highway Robbery." which will be succeeded by the fina comedy of 'Oliver Twist," and will embrace in its cast all the principal artists of the theatre. The concluding feature will be the "Plekwick Club." Besides these attractive features, the orchestra will play several beautiful musical gems.

Ninco's Garden.—A densely crowded house may be anticipated at this establishment to night, as it is the only opportunity left of witnessing the performances of the wonderful Rarel Family, who will appear this evening for the last time. The pieces selected are the comic pantomime of "Vol au Vent." the excellent tableaux vivants called the "Italian Brigands," and the performances will conclude with the "Conjuror's Gift."

American Museum .—The entertainments selected for this evening, consist of the comedy of "Wigs and Widows" in the afternoon, and the Yankee camely called "Major Jones" Courtship," and the gorgeous holiday piece called the "Fairy Gift," with Mesars Hadaway, Henkins, Miss Metayer, and other artists, in the principal parts.

Craces .—The beautiful equestrian performances of the Tacua is a flourishing town, only thirty six miles from the coast, and the trade carried on through work has been commenced, the department is not this point is very considerable.

Dr. D Bartolome Herrera has been appointed
Minister Plenipotentiary to Rome.

 The Cayugas
 Annuity

 \$2,300 00
 2,430 00

 The Genecas
 500 00

 The Bt. Regis
 2,131 60

 Inc. D Bartolome Herrera has been appointed Minister Plenipotentiary to Rome.

CRILI.

Undoubtedly, since my last, the revolution that broke out in Coquimbo twe months ago, has spread widely through the country. The liberal party has many influential people and partisans of known notoriety; the government finds every day less means to check this spirit, which is not secialism, as they suppose, but a cry for a more liberal administration. The result will be soon known.

By the last accounts we have received here, General Cruz, the leader of the inaurgent army, was at Chillan with 3,000 men, having had already some engagements with the government troops, before taking possession of the place. The ex-President, Bulnes, commands the army, which is composed of about 2,000 veteran and a host of national guards, which can do no good in a pitched battle. Both armies were in sight. A battalion, the casunpangue, with Colonel Sotomayor, muthied, and took to the side of the insurgents. Colonel Carrera was defeated by the government troops with little loss.

On the 28th, there occurred in Valparaiso a serious riot, which nearly endangered the portion of the foreign houses. The mob, headed by some of the liberal party, attacked the barracks of No. 2, got possession of a vast quastity of arms, ammunition, and two pieces of artillery, and barricaded themselves in the square of the Municipandad. The Governor General Blanco acted bravely in the affair, and at once put himself at the head of Battalion No. 3, and charged the rovolters. The engagement lasted half an hour, and more than 80 were killed and wounded on both sides. At seven o'clock they gave way, and surrondered to General Blanco, who took the necessary measures to tranquilize the town. As soon as the fire commenced on shore the boats of her Britannic Majesty's ships Portland and Gorgon, the United States ship Raritan, and the French brig Entreprenant, were seen pulling for the shore with troops. A strong detashment was formed at the Mole, and stayed there the whole nig SAVINGS BANKS.

The Comptroller was required, by a joint resolution passed by the Assembly on the 12th, and concurred in by the Senate on the 16th of April last, to appoint an agent or agents not exceeding three, "to inquire and ascertain the amount of unclaimed dividends and deposits made prior to the first day of January, 1849, in the savings banks of this State, and of banks of issue, and deposit, empowering such agents to administer oaths, examine the books and affairs of such banks, inquire into the securities held for the payment of the deposits hold in trust by the banks, and to report the result of such examination to the next Legislature within ten days after its session commences." \$626,451 69 Total..... \$7,361 69 \$122,694 87 the company has commenced operations according Debt of the fund...... \$559.304 14 During that part of the fiscal year which preceded the passage of the act of 12th April, 1851, chapter 164, creating a banking department, and detaching everything relating to banks and banking from the Comptroller's Department, few incidents occurred in relation thereto requiring special notice from this office. These remarks are by no means made to excite suspicion; but to prevent undue importance being attached to the filing of the charter in the office of the Secretary of State, the endorsed opinion of the Attorney General, and the certificate of the Comptroller—all relating rather to the forms of proceeding, than te the substantial power and strength of the company office.

The Comptroller was informed, on the 6th of March last, that the notes of the Lewis County Bank were not redeemed by its agent in this city, and there was reason to fear the institution was insolvent. No time was lost in making an examination of its affairs, through Andrew White, Esq., of this city, who, after adopting such measures as were deemed advisable to prevent any improper application of the funds of the bank, and after investigating its condition. amination to the next Legislature within ten days after its session commences."

In obedience to the requirement of the resolution, the Comptroller, on the 23 of April last, appointed George Underwood, of Auburn, Abram Wakeman, or New York, and George A. S. Crooker, of Cattaragus county, as such agents. These gentlemen have been some time engaged in the performance of the duties prescribed; and the amount of labor which is understood to be involved in some cases, indicates the importance and the necessity of investigation.

The proceeds of the half mill tax upon the corrected valuation of the real and personal estate of the State of New York for the year 1850, amounted, as will be seen by statement marked D, to the gross sum of \$364,003 75; of this sum \$274,074 65 has been actually paid into the Treasury, and the sum of \$23,064 25 remained unpaid by several county treasurers at the close of the present year.

The same statement exhibits the preportion of That our insurance companies are generally conducted with uprightness and prudence, there is much reason to believe; but the act of 1849, under which most of them are organized, is sadly defective. which most of them are organized, is sadly defective.

There would be a propriety in authorizing the Comptroller to withhold certificates to agents of foreign companies, until satisfied that dues to the town or village fire companies had been paid. These payments are of entimes neglected.

The revenues from marine insurance is this year \$479 47 only. No charge is made for the labor of this office connected with fire and marine insurance. A large share of the service of one clerk, and a considerable expenditure for blanks, &c., are bestewed upon these companies gratuitously. pal parts.
Cincus —The beautiful equestrian performances of the Cineus.—The beautiful equestrian performances of the French company, now performing at the Bowery Amphitheatre, are drawing large assemblages. The equestrian feats of Mad. Tournsiare, draw down the most enthusiastic plaudits. They are the best equestrians that have appeared for years in this city.

Chapary's Misstagles.—This band continues deservedly to draw full houses. The singing and choruses are excellent; the instrumental performances are capital, and the soles on the violin and guiter cannot be excelled. application of the funds of the bank, and after investigating its condition, was preparing his report. At this time representations were made, that a little delay might enable the friends of the bank so to strengthen it as to save themselves and the public from impending loss.

The report was delayed, and, in a short time, efforts so efficient and well directed were applied, as to authorize the agent to report large additional securities for future operations, and a very heav reduction of its circulation. Under these circumstances, the bank was permitted to proceed, as it has continued to do, it is believed, prosperously. Between the 10th of March and the 25th of June, when Mr St. John assumed the control of the Banking Department, the circulation of this bank was reduced more than one hundred thousand celled.

Fig. 100 so that the parties and the second of the North, in still delighting his visiters by the most beautiful tricks and transformations. The scene a great favorite.

Paoresson Amprisor, the great Wizard of the North, is still delighting his visiters by the most beautiful tricks and transformations. He is exceedingly clever, and has become a great favorite.

Collins, the Irish comedian is at present rehearsing, every day, at the Broadway theatre, the famous piece called "Paul Clifford," which will be produced in a short time, with all its original splendor. Marshall seems determined to keep up the excitement at the Broadway theatre. year.
The same statement exhibits the proportion of

was reduced more than one hundred thousand It will be seen by the foregoing statement that the balance in the Treasury, transferred to the Superintendent on the 28th of June last, was For such information as may be useful and necessary, on the subject of banks and banking in this State, the Comptroller takes great pleasure in referring the Legislature to the report which will be presented by the Superintendent of that department, availing himself, at the same time, of the opportunity to express his firm conviction of the opportunity to express his firm conviction of the wisdom of the measure adopted by the last Legislature, making this a separate and distinct branch of the State gevernment.

MARINERS' FUND.

Chief Justice Brosson in arranging the papers, superintending the statements, deciding coatroverted points, and settling the sum to be paid upon each of the claims. In doing this, the very systematic and regular books in the Health Commission of the claim of the commission of the claim of the commission of the commis

on this subject.

ere found to be exceed

FUND FOR THE PAYMENT OF INTERES," OF THE BONDS ISSUED BY THE NEW YORK AND ERIE RALLROAD

RUDSON AND BERKSHIRE BAILROAD COMPANY SINK

interest... There has been also received for premiums on

State stack:

5 per cest redemable in 1855.... \$13,847 00
6 per cest redemable in 1860.... 4,000 00

Bank fund stock, redeemable in

Money in the Treasury

The residue of the July interest was paid by the

company, who will, it is presumed, hereafter meet the interest on the stock issued for their benefit.

AURIEN AND ROCHESTER RAILROAD COMPANY SINE

This fund consists of the folioning items, viz:-

There was paid for the January in-

\$6,577 00

105,000 00

32 695 92

-\$144.272 92

COMPANY.

Balance in the hands of the Comptroller on the 1st December, 1950, viz.—

Amount invested in State stock...\$117.020 65

Balance in the Merchants' Bank... 17,314 24

Received en account of the fund. viz :-Jacuary and 1st April, 1851.... \$3 361 08 Premiums on sales of State atock. 6,576 95

Peyments viz — Amount paid the company, being the interest received on stocks from 1st July, 1850, to 1st April, 1851......

Amount of interest due on the bends lst May, 1851.

Amount paid the company, being the excess of funds in the hands of the Comptroller, on 1st May, 2851.

Its financial affairs are well conducted at the prison, and give rise, of course, to no perplexing difficulties here.

Sing Prison seems emerging from its former

Sing Sing Prison seems emerging from its former troubles of a financial character, and it is much to be hoped its prison accounts will be made hereafter to exhibit the true condition of its business. The past difficulties with this prison have arisen, in a great measure, from the loose and imperfect manner of keeping its accounts. Taking receipts in advance, the bills in fact not having been paid, and paying bills by instalments, without taking receipts at the time, are practices which appear to have been common, but which lead inevitably to confusion and disputes. For money in the Treasury above represented as having been "paid under protest," to wit, \$144,055 98, the Comptroller was directed, by chap. 534 of the Laws of 1851, to draw his warrant on the Treasurer, payable to the merchants, masters, or owners of vessels on whose accounts the money was originally paid, when they should make good their claims to the same, taking a good and sufficient release of all claims therefor against the State and the Health Commissioners, to whom payments were originally made.

originally made.
Upon an examination of the accounts and vouchers in this Department, it soon became manifest that, as these accounts had reference to the depositors of the funds (the Health Commissioners), and tors of the funds (the Health Commissioners), and not to the original payers, it would be impracticable, without much preparation in precuring books and papers, or copies, from the office of the Health Commissioners and other places, to make such a careful and thorough investigation of thes numerous demands as their nature and the magnitude of the sums involved obviously required. Presuming that facts might be developed calling often for legal opinions upon complicated questions, and aware, also, that the examination could be made smore conveniently to all parties in New York than elsewhere, the Comptroller requested, and fortunately, as he thinks, ebtained the aid of the late Chief Justice Bronson in arranging the papers,

ries of paitry peculations, as annoying to regular and honest auctioneers, as they are detrimental to the revenues of the State, and injurious to the cha-

sioners' office were found to be exceedingly useful, in testing and deciding the correctness of vouchers submitted by the claimants.

The report of Judge Bronson was received about the 25th of October, and after a full comparison of the results and details, with such sources of information as were attainable in the Comptroller's office, and becoming convinced of their accuracy, payments have been made since the close of the fiscal year, of such sums as have been demanded by those persons to whom they were respectively awarded, or their attorneys. In all cases what is deem, d a sufficient and suitable release, has been taken from the parties and is filed in this office. A copy thereof accompanies Judge Bronson's report on this subject. the constitution does not sauction laws imposing duties on their sales, accompany their remittances of the duty with a protest to the Treasurer and Comptroller, against the legality of the requirement. The money has, however, been placed in

then sold, terminated on the 16th of December, 1850.

A large amount of land was disposed of at that sale for the taxes of 1840 to 1844 inclusive; and towards the close of the term allowed for redemption, the applications for that and other purposes became so numerous, that, for several days, the most that could be done by the tax cletks was to not the tax cletks was to not the tax cletks was to not the tax cleths was to not the termination.

It demanded constant and careful attention for weeks and months to make the needful entries consequent upon this transaction, and yet other weeks and months so to post and condense these entries as to give the greatest security and facility to future operations.

The attention of the Legislature has been here-tofore invited to the effect of those tax sales upon the treasury. Taxes assessed upon non-resident lands, and returned unpaid, unless rejected for some irregularity, are paid over to the counties—

\$144,272 92

From the above it appears that the trust account with this company is adjusted and closed. Previous to this settlement the affidavit required by the Sth section of chap. 325 of Laws of 1845, was made and duly filed. The balance on hand, over and above the sum ne sessary to pay the interest on the company's bonus, was paid over and the account clesed about the let of May last past.

lands, and returned unpaid, unless rejected for some irregularity, are paid over to the counties—the State advancing these taxes to the counties, and assuming their collection.

This is unquestionably right, and generally its result is favorable to all parties. But when the quantity of these lands is great, and they are extravagantly assessed, the effect is injurious, not only to the ewner of the land, but to the interest of the State That they are thus assessed, is shown by the abandonment of these lands, in many instances, by their owners, in preference to paying the taxes upon them. Lands, at the sales of 1818, were received by the State, in lieu of the taxes due upon them, to an amount over \$30,000, a large proportien of which are of the description referred to.

This company had, of their Sinking Fund, on the 30th September, 1855, in the bands of the Comtroller, as stated in his report, page 57. S5,012 77 On the let October, 1850, there was received for 80.75

> they lie, and that the towns be debited by the Comptroller with the taxes and charges, to be re-assessed upon the same towns, it weuld check the excessive valuation, which is the root of this evil, nd it is not perceived that injustice would be done

be made in the counties, will prevent an accumula-tion of taxes; but whether it will modify the ex-Connected with the subject of tax sales, is that Connected with the subject of tax sales, is that of tax titles. The policy of the government is, or should be, that the purchaser pay a reasonable sum for the land be buys at a tax sale. Whatever goes for the land be buys at a tax sale.

Abother sale, at the capital, for taxes of 184.

FIRE AND MARINE INSURANCE COMPANIES.
Since the act of 1849 these companies have mulplied with considerable rapidity. There have entwenty new ones established during the last

siderable expenditure for blanks, &c., are bestewed upon these companies gratuitously.

LIFE INSURANCE COMPANIES

This is a business of a more serious character, as it is necessarily of longer duration than insurance against fire and marine disasters, and fortunately it is reduced to almost the certainty of mathematical demonstration. These demonstrations, however, being only attained by great labor and mathematical skill, are seldom attempted by those most immediately interested, the assured. Hence the propriety of reasonable legislative provisions for compelling those who undertake the business of insurance on lives, to conduct their affairs on such tried and safe principles as will enable them, with certainty, to iulfil engagements to be consummated, perhaps, at a distant future day.

Life, as well as marine and fire companies, have sprung rapidly into existence within the last few years. Of life companies organized in this State, there were on the Sth of April last, Of those organized in other States or fereign gevernment, but having agencies and doing business in this State, there were — See statement marked L.

The act of Sth of April last, required these companies to deposite with the Cemptroller \$50,000 by the 1st day of August then next, and a further sum of \$50,000 by the 1st of February, 1552.

Eight of the companies last above referred to, have complied with the requirements of this act, as follows:—

follows:—
The New York Life Insurance and Trust Company has deposited \$100,000 in U. S. 6 per cent stocks.
The New York Life Insurance Company, New York, has deposited \$50,000 in U. S. 5 per cent stocks.
The United States Life Insurance Company, New York, has deposited \$56,500 in bonds and mortgages.

mortgages.
The Mutual Life Insurance Company, New York, has deposited \$100,000 in a bond and mort-

York, has deposited \$100,000 in a bond and mortgage.

The Manhattan Life insurance Company, New York, has deposited \$19,500 in bonds and mortgages, and \$500 in U. S 6 per cent stocks.

The Mutual Life Insurance Company, New Jerrey, \$50,000 in Brooklyn city bonds.

The Aibion Life Insurance Company, London, \$100,000 in U. S 6 per cent stocks.

The New England Life Insurance Company, Boston, \$50,000 in Aibany city stocks; afterwards withdrawn and exchanged for \$60,000 in bonds and mortgages substituted for the Albany city stocks.

The property covered by the mortgages, has, in all cases, been examined by James Horner, Andrew Carrigan and J. W. Allen, Esquires, of New York, or a majority of them, who have certified that it is worth, in their judgment, at least fifty per cent more than the sum for which it is mortgaged; and the certificate of Jonathan Miller, Esq. of New York, is filed with the papers in each case, setting forth, that upon diligent search and investigation he is estified to the soundness of title. setting forth, that upon diligent search and in-vestigation, he is satisfied of the soundness of title, and that there are no prior conflicting incum-brances.

brances.

A few companies in other States are hesitating whether they will make their deposits. If the true construction of the act of Sth Aprillast, is given in the circular of the Comptroller, v. z.: that these deposits would be held "only for the benefit of those holding policies in this State," they deem the law severe on foreign companies. This may or may not be the true legal construction of the act, so far as regards companies organized in this State. These companies may be discontinued, and their affairs closed, by order of court, under the 6th section of the act, in such manner as to extend the herefits of this fund to persons in other States, holding policies from such company; but, in loganito foreign or domestic companies. "In the first impression of the meaning of the act was correct. Such companies cannot receive back their deposits till all the claims of persons in this State against them are fully settled and paid.

No insurance has come to the knowledge of the Comptroller, where new policies for life, or for a time shorter than life, have been issued since the Sth day of August last, by companies either foreign or domestic, other than was who have made the required deposit; that all companies should continue to receive premiums and pay losse. In policies made prior to that time, admits of no doubt.

Edmurd Blunt, Esquire, a gentleman of high mathematical attalmments, and fammiar with the subject of life insurance, has consented to undertake the examination, when required to do so, of the companies doing business in this State. The Comptroller deems it fortunate for all concerned, that Mr. Blunt's services are secured for that purpose.

Frovision is made in the 6th section of the act of A few companies in other States are hesitating

that Mr. Blunt's services are secured for that purpose.

Frevision is made in the 6th section of the act of July 10th, 1851, for the enlargement of the Eric canal, &c., allowing foreign companies to avail themselves of canal revenue certificates, for making their life insurance deposits; that the same privilege was not extended to domestic companies, is presumed to have been an oversight.

This is a subject upon which our citizens feel an increasing interest. The law of last spring was as well considered as was practicable, under the pressure of other legislative duties. Its execution, thus far, has unfolded no objections that appear cotious. The companies which have complied with the provisions of that law, do not perceive any unexpected difficulties attending it; and if the Comptroller may be permitted, in view of his short experience of its operation, and his imperfect knowledge of the subject, to advance an opinion, it is that the nessure is a wire and just one, which should not certainly at present, be departed from or essentially charged.

charged.

PURCHASERS OF LANDS IN ONEIDA RESERVATION.

The precise amount of the deductions to be made upen the original obligations given for these lands, under the act of 6th April, 1850, was not ascertained on the 30th September last The calculations have since been completed, and the sum to be thus deducted is found to be \$48,155 56, an amount somewhat beyond what was anticipated. This subject was adverted to and explained in the last report from this department, at page 57.

The boads from which these deductions have been made, under the act aforesaid, belonged to the

made, under the act aforesaid, belonged to the school Fund; the amount must, therefore, be restored to that fund from the General Fund. IMPROVEMENT OF THE CHANNEL OF THE OUTLET OF

Chapter 492 of the Laws of 1851, appropriates one thousand dollars to this object, to be paid to, and expended by, William B. Peck, of said county of Hamilton, and Hezekiah Sage, of the county of ladison.

These gentlemen have drawn the amount appro-

These gentlemen have drawn the amount appropriated, and, as appears by their report, they have expended eight hundred and eighty two dollars and eventy seven cents, leaving in their hands a balance of \$117 23.

From the verbal representations of the commister above named, the Comptroller is led to believe. has been judiciously applied, and will load a mount, for results. smount, 'o results. o valuab. " results.

r of racket river and its tributa-

These improve the year past, as will be percensiderably during the year past, as will be percensiderably during they are past, as will be perceived by an examination of the report of the Comceived by an examination, in the convenience and beneation of the Commissioners should a the Commissioners should a the Commissioners should a the Commissioners should a the contest, not only will the re-

The same statement exhibits the proportion of this tax paid by the respective counties in 1850, and a column is introduced into this statement showing the amount received from the Treasury by each county in the State for unpaid non-resident taxes within said counties the same year.

STATIONERY FOR THE LEGISLATURE AND THE PUBLIC

should be valued, whether at the amount of principal and interest nominally due, or at an estimate of their fair probable value, has frequently arisen. Many other questions of doubt suggest themselves, under the various circumstances connected with as essements in the different parts of the State, which it is very desirable should be explained, as far a is practicable, by careful, well considered legislation.

IMPROVEMENT OF THE UPPER WATERS OF THE The reports of the several commissioners on this subject, will be found subjoined marked N. O. P.

The reports of the several commissioners on this subject, will be found subjoined marked N. O. P. DEFICIENT APPROPRIATIONS.

In a few irstances the appropriations by the last Legislature for the current fiscal year, have been found to be insufficient. That for engraving, mapping, &c., under chap. 493, already adverted to in this report, will require, as is estimated, to pay indebtedness already created, and that which may be incurred during the year, \$14,000.

The sum grented for the expenses of the public offices has but a small amount remaining on hand. The omission to appropriate the salary and usual contingent expenses of the transfer officer in the Merchants' Bank of New York, is presumed to have been accidental. The expenses of that office during the current year, are stated at \$25.50, which, with the salary, is \$525.50.

The sum appropriated by he 19th sec of chap. 134, Laws of 1851, is not believed to be a reasonable and equitable remuneration for the actual cost of "the copies of the original standards of weights and measure," made in pursuance of the act aforesaid and deposited in the State Hall. A further sum of \$200 is asked for, to make what is decimed a junction person for this service. Some further provision of five or six hundred dollars for definying expenses of the old State Hall during the current year, will be necessary, as will also an additional sum for the transportation of journals and other public documents from the Secretary of State's called. Respectfully submitted,

PH. C. FULLER.

Brooklyn City Intelligence.

The Supervisors from Williamsung.—At a meeting of the Kinga County Board of Bupervisors last Theeday evening, the Prasident (Dr. A. J. Berry, Mayor of Williamsburg.) announced that in accordance with the law of April 7, 1851, passed by the Legislature of the State, his previous conditor, Mr. Bparkman, had ceased to hold office, and that in pursuance of the charter incorporating the city of Williamsburg for the County of Williamsburg for the County of Kirgs. That in pursuance of this law the Common Council proceeded to elect the Supervisors accordingly, and by a majority of votes deciared that Thomas J. Yansant, of the First ward. Harris Comatock, of the Second do., and Edwin J. Ralpha, of the Third do. were elected such Supervisors, and documents certifying to this fact were produced by the Precident.

Mr. Bergen opposed their admission as members, on the ground that the law in question did not define who, or what power the Compensation had to appoint the Supervisors. He had taken the advice of counsel on the subject, who gave it as their opinion that without a special enactment the gentlemen could not take their seats. The President said he had also received the advice of able counsel on the subject, who gave it as their opinion that without as pecial enactment the subject, who gave it as their opinion that who was a subject was referred to a special committee, to see whether further legislative action was required before the Williamsburg Eupervisors could take their seats as mombers.

Brooklyn Evening School —At a meeting of the

lamsburg Eupervisors could take their seats as members.

Brookeyn Evening School.—At a meeting of the Board of Education on Tuesday afternoon, the quarterly report on the condition of the Brocklyn Erening School, was presented by Dr. Dillingham from which it appears that there were at the commencement of the quarter ending Dec. 31, 1861, on register, 753 scholars—males, 516; females, 264. Admitted during the above term, males, 212; females, 168—total 350. Discharged during the same period, males, 37; on register, Dec. 31, males, 601; females, 140—total, 1,123.

Charge of Receiving Broles Goods—Received or Processis Screens or Heart Blanks—On Saturday afternoon, a man named James McGulry the Received or receiving goods stolen from the store of Mesers. Avery & Co., Maiden lane, New York. On searching the house a trunk was found under a bed, which contained a quantity of siver ware, of considerable value. Among the structes were two chalices of silver, lined with gold, four large eller condisticks, a silver cake basket, and about a dozen silver casters. There were also a number of small silver articles, of circular form, upon one of which is inscribed "S. Jacobi Majoris in." Over the itself section of the figure of a star, with an eye in the controller stricles were found, which, together with the trunk, were interned the Chief of Police, at the Brooklyn City Hall.

Caving in Or an Emansment—A bank of earth at which several laborers were engaged in excavating at

Remains perfectly quiet. General Belru is on a visit to the south departments. By a recent decree the colors of the national flag have been changed, being placed now—the red first, yellow in the centre, and green at the end side. The expert duty on copper bars and ores has been reduced to one rial on the first, and half a rial on the latter, on 100 lbs.

Naval Intelligence.

The U.S. sloop of war Decatur, Green, Commander, arrived at Havana from a cruise to the eastward, among the islands on the 15th inst. having a clear sick list, and the vessel cured of the leakage with which she left that port some two months since. She was to remain at Havana until the arrival of Commodore Parker, expected at the close of December.

U.S. steam frigate Susquehanna, sailed from Cape of Good Hope, Oct. 22, for East India station.

The United States frigate Savannah was taken out of the Dry Bock, at Gosport, on the 29th uit. The U.S. sloop of war St. Louis was docked immediately in her place, for the purpose of overhauling her bottom; they will be laid up in ordinary.

Gunner John Caulk was ordered to report for duty on the 1st day of January, at the United States Navy Yard, Gosport

The U.S. steamer Vixen, Lieut. Wm. Smith, commanding, arrived at Key West, on the 17th ultimo, for the purpose of towing the steamer General Taylor to Peneacola. She railed on the 20th with the Taylor in tow. List of officers attached to the Vixen:—Lieut. Commanding, Wm. Smith. Acting Master. William F. Spicer. Passed Midshipmen. J. P. C. DeKraft, R. D. Minor. Charles Grey. Assistant Surgeon. J. Dungan. Chief Engineer, J. P. Whipp'e. Second Assistant Engineer, II. Newell. Captain's Clerk, J. J. O'Diell. Sailing Phaster Pearron, U.S. N., accompanies the Vixen as passegger. Officers attached to the General Taylor:—William H. Hatchen, Second Assistant Engineer.

Law Intelligence.

Supermy Court of the United States, January 5, 1852—No. 52 The Grand Guit Railroad and Banking Company vs. J. R. Marshall—In error to the Supreme Court of Louisians. Mr. Chief Justice Taney delivered the opinion of this Court dismissing this, cause for the want of jurisdiction. No. 28 M. B. Ives vs. the Mercharts' Bank. In error to the Circuit Court of the United States for Rhode Island. Mr. Justice Ostron delivered the opinion of this Court affirming the judgment of the raid Circuit Court in this canse, with costs and damages at the rate of six per centum per annum. No. 56. William L. Pierce and al., appellants, vs. Henry Filzbugh and al.—The argument in this cause was continued by Messrs. Grant and Seward for the appellees. Adjourned until to morrow, 11 o'clook, A. M.

Adjourned until to morrow, 11 o'clock, A. M.

This New Court of Appeals.—This court will organize and commence its business to-day in Albany, where it is to be hereafter permanently located. The court is constituted as follows:—C. H. Rurgies, Chi., Judge; Addison Gardiner. Freeborn G. Jewett. Alexander S. Johnson, John W. Edmonds, Malbone W. Atson, Philo Gridley, Henry Welles. Judge Johnson is elected to the court from this city for the full them of eight years, in place of Samnei A. Foote; and Judge Edmonds, also from this city. Watsen, from Catakill, Gridley, from Utics, and Welles, from Pehn Yan, advance from the Supreme Court in the places of Judges McCoun, Grey, Paige, and Mullet.

Political Intelligence. The Boston Daily Times has the name of Stephen A. Deligine at the head of its columns as the candidate for President, and that of R. M. T. Hunter for Vice President,

dent
Governor Collier of Alabama, was inaugurated in due
form at Montgomery, on Wednesday, the 17th ult. Im
his inaugural address Governor C. favors the abstract
right of secession, but in very mild terms.

A dendratic Convention was held in Blount county.

A dendratic Convention was held in Blount county.

Tenn, on the with uit, when resolutions were adopted; one of which delared, with a sentiment of the Convention, that the democrate or wount will not support any man for President or Vice President, unless he be in favor of maintaining the Constitution as it is, to. Union as it is and unless he be a seund and firm supporter withe Compromise as the final settlement of the slavery question.

The Roxbury (Mass.) city government was organized in Menday, when Samuel Walker was inaugurated Mayor. The democrats of Washington county, Tenn., at their late meeting, passed a resolution recommending General Fillow as candidate for the Vice Presidency.

Marine Affairs.

The Bermuda Etramers.—The Bermudian has the following, in connection with the arrangements of the Cunard steamers for the West Indies:—
We are informed that a new iron steamer called the Levantine, will shertly take the place of the O-prey, now employed in conveying the mails between Halifax and these islands. The L. was to leave Glasgow on the 11th instant, for Newfoundland and Halifax. It is probable she will bring the mail of the 29th November, due here about the 15th December. The Merlin, at present running between New York, Bermuda, and St. Thomas, is shortly to be superseded by a superb steamer of 700 tons, having accommodations for 100 passengers. She is now being built on the Clyde, near Glasgow.

MOVEMENTS OF DR. KINKLE, THE GERMAN POLITICAL REFORMER.— Dr. Kinkle was received by the citizens of Beliville, Ill., on the 18th ult. They gave him a grand reception, and organized a meeting, which was addressed by Dr. Kinkle first in English and then in German. The subject of the German loan was brought forward, and it was

by Dr. Ninkie first in English and then in German. The subject of the German loan was brought forward, and it was.

Resolved. That this meeting approves of the plan of a German national loan, which has been set on foot, as securing those means, and will give it our energetic support. That subscription books for said loan shall be opened, in which subscribers may either sign once for all a certain sum, as stock for said loan, or may sign the amount they are willing to pay, by weekly contributions. On the 5th inst. Dr. K. addressed a large meeting at 5t. Louis, when the following resolutions were reported. Recoived, That this meeting believes it to be the duty of every well-wisher of the republican cause to lond a helping hand in the most effective form, not inconsistent with our duty to our own government, to said those who are harnessed in the conflict with tyranny and oppression in Continental Europe, and especially in the German States.

Resolved. That a committee of twenty-five be appointed by the chairman of this meeting to devise ways and means to promote the objects of Professor Kinkle's visit to this country and eity.

Resolved. That whatever effective means shall be raised in the form of leans or otherwise, be disposed of and transmitted to the General Committee at London, to slid the German cause, according to the regulations which have been adopted by the propie in public meetings in Baltimore, Unclanatiand elsewhere.

THE AMERICAN FLINT GLASS WORKS, South Bos

OFFICE DOLL STAN

Madame Celeste's benefit took place at the National theatre, Boston, on Thursday evening. The house was full and the andience fashionable.

George Barrett and his daughter appeared at the Boston Atheneum, last evening, in the cornedy of the "School for Scandal"

The opera of "Lucia di Lammermoor" was performed by Maretzek's troupe, at Savannah, on the 30th ult. Lorini and Beneventano are highly applauded and Miss Virginia Whiting, who executed the part of Lucia, is said to have gone beyond the expectation of her audience, so well did she sing.

Supreme Court—Special Term.

Before Judge Roosevelt

January 5—James Christopher and others against the Movor and Corporation of the city of New York, Joseph R. Taylor, Comptoller; Wm. Adams, Coursissomer of Remark and Supplies; and John D. Corlies, contractor—A motion was made by plaintiff's counsel, grounded on an order by Judge Mitchell, to show cause why an injunction should not be granted to restrain detendants from proceeding, under a resolution passed on the 13th of detober last, by the inte Common Council, relative to the rabuiding of Washington Market, which was subsequently vated by the Mayor, and again adopted on the 30th day of December last. The plaintiffs claim to be tax payers, and that their taxes will be increased by the erbuilding. That the resolution ordering such rebuilding is in violation of the charters of 1830 and 1849; because no estimates for the work were made and approved, and the resolution of October 13 was the first proceeding taken. Upon the part of the definidants it was agreed that the plaintiffs had no right to file a bill for themselves, and other tax payers; that the report of the Committee on Markets furnished the estimates, and detailed statements necessary for the compliance with the law. M 8 Bidwell, Robert H. Morris and Lorenzo B. Shepard appeared for the plaintiffs, and Edward Saniford, the corporation counsel, and Mr. Willard, for the defendants.

Common Pleas —Special Term.

Before Judge Daly

Jan 5.— Thomas A. Smith against Daniel G Mason —
Judgment for plaintiff on demurrer. Moses Wander,
Henry J. Minor, and Archibell Yeung against George
de Fann, Jr — Judgment for plaintiff on demurrer sibrine
topher C Klerated, vs. the Rector, Churchwardens, &c.,
of Trinity Church —Demurrer ordered to be argued at
next General Term.

Jan 5.—Taia. Term. Order —At the Trial Terms, on
the regular cell of the calendar, no case will be reserved
or put down for trial on a future day by consent of coun
sel; nor unless upon affidavirs showing the sickness of
absence of a material witness, or other sufficient cause.

U. S. Commissioner's Court.

Before Joseph Bridgham, Esquire.

Jan. 5.—Benjamin Trowbridge mate of the steamship
Hermann, who was arrested upon the complaint of
Ernst Brockman for assaulting him with a dangerous
weapon, was this morning brought before Commissioner
Bridgham and the case investigated Upon the evidence,
the Commissioner did not think that the assault was one
which came within the act of Congress, and he accordingly dismissed the complaint.

City Intelligence. Firs.—About six o'slock on Monday evening a gas pipe, in store No. 187 Walker street, burst, and set fire to the premises. It was extinguished with a few pails of water, by officers Gannan and McLaughlin.

Inquest.—An inquest was held, by Alderman Tweed, on Monday night, between eleven and twelve o'clock, on a child of Wm. Gallagher, who died suddenly at No. 33 Monroe street.

The Conway Guard passed the Herand Office yester-day, numbering 40 muskets, and was accompanied by Shelten's American Brass Band.

Sporting Intelligence.

Curling by Candle Light is Canada—On Monday evening, a match was played by the light of short-sixes, on the Caledonia Club Ice, betwirt two Canadian bred curlers, and two who had learned to handle the broom, and plant the stane on the pat lid before crossing the Atlantic. The result of the game was as follows:—Canada bred curlers scored 7 shots; Old Scotia bred curiers scored 22 shots.—Montreal Transcript.

Domestic Miscellany.

Tournament.—The Tallahassee Sentinel gives an account of a tournament that came off at that piace on the 23d alt. The victor knight is the tourney was Robert H. Hall, Esq. Knight of the Lake, who chose as Robert H. Hall, Esq. Knight of the Lake, who chose as Robert H. Hall, Esq. Knight of the Lake, who chose as Robert H. Hall, Esq. Knight of the Lake, who chose as Robert H. Hall, Esq. Knight of the Lake, who chose as Robert H. Hall, Esq. Knight of the Lake, who chose as Robert H. Hall, Esq. Knight of the Lake, which county. The conflicts of the day closed with a brilliant ball.

Hoerible Death.—We seldem hear of a more horrible death than one which is reported as having occurred yesterday, near the 8t. George district A child, six years old, the daughter of German parents, while walking in a garret, floored with loose clapboards, above an apartment used, within a short period, for cutting and preparing pork, accidentally slipped through and fell head forement lines caultiene of boiling lard. She was quite lifeless on being taken out. The father of the child, an honest shoemaker, is named Frederick Heinbach.—St. Lowis Republican, Dec. 23.

Presentation of a Sword to Gen. Rhev.—The ceretaony of presenting a sword, voted by the Legislature of Missourt, to Brevet Major General Riley, of

PRESENTATION OF A SWORD TO GEN. RILEY.—
The cereiaony of presenting a sword, voted by the Legislature of Missouri, to Brevet Major General Riley, of
the United States army, took place on Monday afternoon,
in the Hall of Independence, Philadelphia. The proceedings says the Pennsylvania Enquirer were of a highly
interesting character. The Mayor and City Councils,
the Commissioners of different districts, the officers of
the Army, Navy, and First Division of Pennsylvania
volunteers, the Scott Legiou, several members of the
editorial corps, and a large number of citizens were precent. The ball indeed, was crowded. The presentation
was made by General Patterson, as the representative of
Governor King, of Missouri.

Unpleasant Termination of a Turp Across

UNPLEASANT TERMINATION OF A TRIP ACROSS UNPLEASANT TERMINATION OF A TRIP ACROSS THE ATLANTIC.—Among the passengers in the 8. S. Lewis were a "Mr. Dixon and lady," according to the list. Upon the arrival of the said steamship, yeardray, officers Butman and Tarleton accompanied by an English police officer, went on board and waited on "ir. Dixon," as being one Mr. Edward Reynolds, a defauting clerk from a house in Leeds, and a deserter from his wife, whose place had been usurped during the passage by the famale who passed for his "lady." The amount of his alleged embezzlement from his employers' was variously reported to be from \$1.000 to £1000 He was taken to the city marshal's office, and subsequently committed to await further action in his case to day.—Beston Post, 6th inst.

Massillen, Ohio, on Christmas Eve, a "medium" of the rights trappers attended church and during the services, a rapping noise was heard, which disturbed the congregation and the minister. On the following day says the Circulard Platindeder, the medium, Miss Aboy Warner, was summomed to appear before a magistrate, and answer to a charge of disturbing a congregation engaged in tellular service. The case was not completed at the time of the last accounts from the scene of the rappings. RAPPING SPIRITS-ARREST OF A MEDIUM -At

553 948
TO NAW ANDA RAHLROAD COMPANY SINKING FUND.
This fund consists of the following items, viz:
funt-stock:
5 per cert, redeemable in 1855.....\$3 500 00
6 per cert, redeemable in 1861..... 800 00
6 per cert, redeemable in 1860..... 1.500 00
6 per cert, redeemable in 1860..... 1.500 00
6 per cert, redeemable in 1860..... 1.500 00 \$20 706 67

17 847 00

\$58 848 17

Ey the set, chapter 90, passed April 5, 1851, it is decarred that this company "shall hereafter be known by the name of the Corning and Blossburgh Raireac Company." TIGGA GOAL, IRON MINING AND MANUPACTURING

Radicast Company."
By the same act, section 4, the two per cent autually rayable to the State, as a sinking fund to go, the sample of the State, as a sinking fund to

been common, but which lead inevitably to confusion and disputes.

The practice of contracting debts, without being careful to retain exact accounts of them, has here to fore created much trouble.

Mr. Rowell's accounts with the prison have finally been adjusted and paid off, as have also those of the succeeding agent, Mr. Smith; and it is hoped that, by the aid and attention of the Board of Inspectors, as well as a more rigid observance of well considered regulations, the difficulties which have occasioned so much perplexity and inconvenience for some years past, may hereafter be avoided.

The appropriation of \$14,600, in section one of chap 431, of the past year, has been found insufficient to pay off the indebtedness created prior to first October, 1850; several demands having been presented for payment since that appropriation has been examined. A further appropriation has been examined. A further appropriation there is a complete the payments of these former debts.

to complete the payments of these former debts.

AUCTION DUTIES

These duties constitute a very valuable portion of our State revenue, having amounted for the passyear to \$102,567 U2.

The attention given last year by Mr. Kirkpatrick, the agent sent by the Comptroller to the city of New York, is believed to have been followed by good effects; and with certain amendments to chapter 399 of the act of 1819, which could better be explained by Mr. K than perhaps in any other manner, the Comptroller is of opinion that the occasional visitations in that city of a faithful and discreet agent, would be effectual in breaking up a series of paltry peculations, as annoying to regular

racter of its legislation.

The agent above mentioned, Mr. Kirkpatrick, of this city, is now in New York making examinations on this subject, under the provisions of the act above cited.

Several auctioneers, entertaining the opinion that

TAX SALES.

The last tax sale was closed the 16th of Docomber, 1848; and the time for redemption of land then sold, terminated on the 16th of December, 1850.

These lands are rarely re-sold by the Scate, at otst; and the loss, in printipal and interest, becomes a seritus item.

If the recommendation in the Comptroller's report of 30th December, 1848, page 79, that these lands should be struck off to the towns in which they like and the the

The annual sales directed by the act of 1850 to to diminish or discourage fair competition, should be remedied. A title of doubtful value or validity does this. This uncertainty of title gives the whole matter of tax sales a hazardous and a sculative character, and leads almost necessarily to disputes and litigation.

Another sale, at the capital, for taxes of 18a. '18a inclusive, is desirable before the act of 18b. 'Ir county sales, becomes operative in this respect. Measures have been put in train, at the Comptoller's office, preparatory to the sale, and as much labor bestowed upon them as the other current lusiness of the office will permit. Liable, however, as those ergoged in tunnwoidably are to interruptions in ordinary office hours, it is on extra services in the evening that dependence must mainly be laced for the performance of this labor.

It is hoped the sale can be prepared for, provious to the close of the current fiscal year.

FIRE AND MARINE INSURANCE COMPANIES.

The amount expended during the past year as will be seen by the annexed statement marked S, was \$6,558 34

will be seen by the annexed statement marked S, was \$6,558 34

CLERKS IN THE FUELIC OFFICES.

Statement K gives thenames and the salaries of the clerks in each of the State offices. So far as relates to those in the Comptroller's immediate department, it has been considered for the interest of the State to employ them on extra service rather than to multiply the number by introducing those comparatively inexperienced; and the Comptroller has ne doubt that the uncommon amount of necessary labor the past year, has thus been better performed than it would have been by increasing the clerical force.

VALUATION OF REAL AND PERSONAL PROPERTY. Although the clerks of the respective boards of supervisors have been twice addressed during the last few weeks by eirculars, asking their particular attention to the provision requiring a return of the

supervisors have been twice addressed during the last few weeks by circulars, asking their particular attention to the provision requiring a return of the above valuation, to this office, the statement shows a failure to do so, at this time, (Dec. 31,) in several counties. Enough, however, is found to show the good effect of the well directed legislation of last winter, on the subject of valuation. In his haste to send abroad, at an early day, a circular to the Boarcs of Assessors, directing attention to the new enactment, (see Appendix X.) the Comptreller overlooked the fact that the word "agent" had been inserted in the second section of the act.

Explanations of the effect of this addition of the word agent, have been repeatedly asked of this department, which might have been, perhaps, more satisfactorily given in the circular referred to than etherwise, had the change been sooner noticed. It is here mentiened, as one of those provisions in the law not so well understood by assessors, as to be acted upon without healtaney and doubt; some thinking one species of property only, and some another, falling within the rule. In some of our northern counties objections have been interposed to the taxing of land contracts in the hands of agents; and in cases where the propriety of a tax is not denied, the question, at what sum they should be valued, whether at the amount of principal and interest nominally due, or at an estimate of their fair probable value, has frequently arisen.

Brooklyn City Intelligence.

City Hall.

Caving in Of an Embankment.—A bank of earth at which several laborers were engaged in excavating at Fort Greene, on Monday, caved in and buried beneath it two men named James Hannan and James Conner. They were extrinsted as speculy as possible, and conveyed to the hospital. They were both severely injured

ton Mare, have not been all kurned down, as reported. They were only partially destroyed. Not enough damage was done to prevent the company from fuffilling all orders received. They will soon be in operation again, better than before the disaster.